



# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
Stephan W. Hamilton  
Director

David M. Cornell  
Assistant Director

May 18, 2016

City of Lebanon  
ATTN: Board of Assessors  
51 North Park Street  
Lebanon, NH 03766

RE: 2015 Assessment Review

Honorable Members of the Board of Assessors:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item B.4 a, b & c— Current Use. The City is missing information in the current use files. Several files were missing Applications (A-10). Maps should be reviewed for adequate delineation of current use vs. non-current use lands. Recreational discounts should be applied in the CAMA system in accordance with documentation found on the current use applications. The City does not comply with CUB 304 applying value ranges and does not apply the equalization ratio per RSA 79-A:5 I. Applicants receiving the lower stewardship rates do not have Stewardship documentation in the files per CUB 304.09. Files should be reviewed to be sure they contain: applications; updated maps; matrix forms and, current stewardship documentation. The City should comply with all the CUB rules and laws. Attached, please find the Department's worksheets indicating areas that should be addressed.

Item F.1 USPAP Compliance. A non-compliant USPAP report was delivered to the department on February 18, 2016. Notices were mailed to the Assessor, David McMullen on March 17, 2016 and May 2, 2016 requesting additional information to bring the report into compliance. No response was received.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2020.

If you have any questions, feel free to contact me.

Sincerely,



Stephan W. Hamilton, Director  
Municipal and Property Division

cc: Assessing Standards Board  
file